



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Anders Skylling
DOCKET NO.: 24-02003.001-R-1
PARCEL NO.: 07-30-213-024

The parties of record before the Property Tax Appeal Board are Anders Skylling, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$26,880
IMPR.: \$110,998
TOTAL: \$137,878

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 3,130 square feet of living area. The dwelling was constructed in 1998. Features of the home include a 1,518 square foot basement, 2½ bathrooms, central air conditioning, a fireplace, and a 483 square foot garage. Additional amenities include a 169 square foot enclosed frame porch with a full basement beneath. The property has a 10,189 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine suggested equity comparables located in the same neighborhood code as the subject. No distance information was presented as to comparable #7, but the remaining comparables are located from .10 to .16 of a mile from the subject. The comparables consist of two-story dwellings of frame

exterior construction. The dwellings range in age from 27 to 29 years old and range in size from 2,726 to 3,549 square feet of living area. The dwellings each have a basement ranging in size from 1,256 to 1,626 square feet of building area, 2½ or 3½ bathrooms, central air conditioning, a fireplace, and a garage ranging in size from 400 to 506 square feet of building area. The comparables have improvement assessments ranging from \$96,180 to \$117,820 or from \$33.11 to \$35.28 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$106,999 or \$34.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,878. The subject property has an improvement assessment of \$110,998 or \$35.46 per square foot of living area.

In response to the appellant's evidence, the board of review, by a letter of the Warren Township Assessor, asserted none of the appellant's comparables have an enclosed frame porch like the subject. The assessor further reported this feature with a basement underneath it had an assessment of \$4,135. Without the porch feature, the assessor reported the subject's improvement assessment would have been \$106,863 or \$34.14 per square foot of living area and within the range of the comparables presented by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables along with property record cards. Board of review comparables #2 and #3 are the same properties as appellant's comparables #7 and #6, respectively. The properties are located in the same assessment neighborhood code and from .1 to .14 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction which are either 26 or 27 years old and contain either 2,937 or 3,063 square feet of living area. The dwellings each have a basement ranging in size from 1,256 to 1,608 square feet, where comparables #1 and #4 have finished basement areas of 1,206 and 773 square feet, respectively. Features include 2½ bathrooms, central air conditioning, one or two fireplaces, and a garage of either 420 or 506 square feet of building area. The comparables have improvement assessments ranging from \$104,799 to \$113,945 or from \$34.21 to \$37.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven suggested equity comparables, two of which were common to both parties, located in the same neighborhood code as the subject. The comparables are all relatively similar to the subject in age ranging from 26 to 29 years old, have identical

story heights, similar exterior construction, basement amenities and some features. The Board has given reduced weight to appellant's comparables #4 and #8 as well as appellant's comparable #6/board of review comparable #3, due to differences of approximately 13% in dwelling sizes or a basement size of 1,256 square feet as compared to the subject's 1,518 square foot basement. The Board has also given reduced weight to board of review comparables #1 and #4, due to finished basement areas, which is not a feature of the subject dwelling.

The Board finds the best evidence of assessment equity in the record consists of appellant's comparables #1, #2, #3, #5 and #9 along with appellant comparable #7/board of review comparable #3, which are similar to the subject in location, age being 27 to 29 years old, foundation type, and some features. The dwellings necessitate adjustments for differences in dwelling size which range from 2,907 to 3,315 square feet of living area, as compared to the subject's dwelling size of 3,130 square feet. The comparables necessitate adjustments for differences in basement size which range from 1,367 to 1,626 square feet of building area, as compared to the subject's 1,518 square foot basement. A downward adjustment to appellant's comparable #5 is necessary for its superior 3½ bathrooms, as compared to the subject's 2½ bathrooms. The best comparables have garages of either 420, 441 or 506 square feet of building area, whereas the subject has a 483 square foot garage again indicating various adjustments in order to make the comparables more equivalent to the subject garage. Finally, no comparable is reported to have a 169 square foot enclosed porch like the subject with an assessment of \$4,135. Thus, upward adjustments should be applied for this difference to each of these comparables. These six best comparables in the record have improvement assessments ranging from \$102,224 to \$116,896 or from \$33.11 to \$35.26 per square foot of living area. The subject's improvement assessment of \$110,998 or \$35.46 per square foot of living area is within the range of the best comparables in the record in terms of overall improvement assessment and just slightly above the range on a per-square-foot of living area basis, which the Board finds to be logical given that the subject as a 169 square foot enclosed frame porch, which is not a feature of any of these comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

October 21, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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